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**The Risk
Management
& Post
Clearance Audit**

**Royal Thai
Customs**

“What is Risk Management ?”

“ We see that **Risk Management** is a logical and systematic method of identifying, analyzing and managing risk.”

Risk Management can be associated with any activity, function or process within the organization.

Risk management benefits Customs?

1. Accurate selection of high risk transactions,
2. Maximize efficient allocation of resources to those areas with promised results,
3. Eliminate time and resource waste,
4. Improve the administrative efficiency
5. Provide trade facilitation to legitimate traders.

(to be continued)

Risk management benefits Customs? (continued)

6. Minimize time and trade cost of clearance
7. Fast tracking international trade transactions, thereby contributing to the national economy, and
8. Provide a sound basis for Customs decision-making to meet accountability requirements.

How We Manage Risk ?

- Risk Management Committee
- Central Profiling System
- Regional Risk Management Working Group
- Regional Profiling System (Local Profiling System)

Role of Risk Management Committee

1. To determine policy and guideline for risk management relating to customs formalities, release of goods, investigation, etc.
2. To develop criteria for selection of imports and exports to be physically inspected.
3. To establish working groups and teams researching for proper profiling criteria.

Fundamental Profiling Risk Indicator

1. Type of goods
2. Country of origin
3. Port of discharge
4. Past record of importer - exporter
5. Type of entry (declaration)
6. Customs broker

Profiling is being supported by the followings

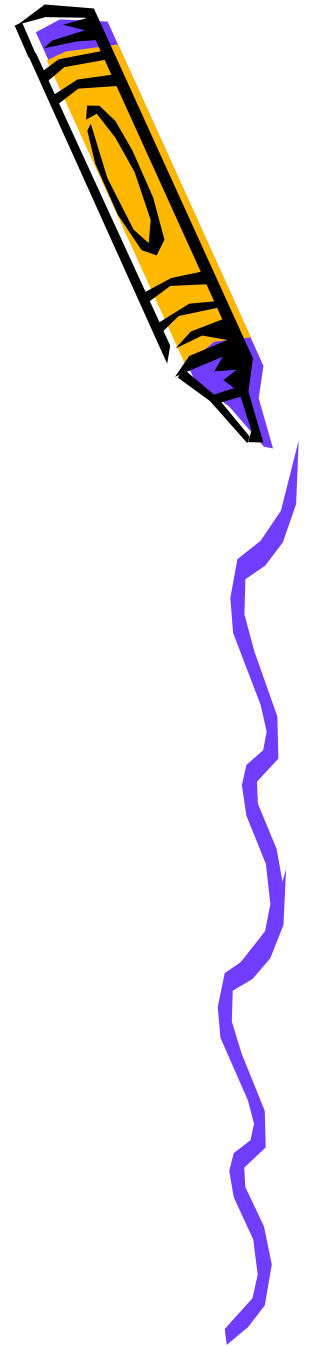
1. Computerized profiling system

- Central profile**
- Local profile**

2. Computerized Data Warehouse System

3. Discoverer System--features: flexible/sortable easily, accessible only by high level officials

Discoverer System



This wizard will help you open an existing workbook or create a new one, so you can quickly retrieve information from the database.

What do you want to do?



Create a new workbook



Open an existing workbook

How do you want to display the results?



Table



Page-Detail Table



Crosstab



Page-Detail Crosstab

A Page-Detail Crosstab lets you display information grouped by the criteria specified on the page axis. Click Next to continue.

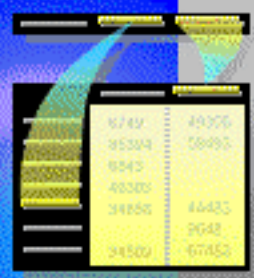
< Back

Next >

Finish

Cancel

Help





Workbook Wizard: Step 2

To add items to your worksheet, select them from the Available list and move them to the Selected list.

Available

- ระบบสถิติสินค้า (DH)
- ข้อมูลสถิติสินค้านำเข้า
- ข้อมูลสถิติสินค้าส่งออก
- ข้อมูลรหัสพื้นที่
- ข้อมูลพิกัดศุลกากร 2 หลัก
- ข้อมูลเลขประจำตัวผู้เสียภาษี
- ข้อมูลรหัสประเทศ
- ข้อมูลชนิดใบอนุญาตสินค้า
- ข้อมูลรหัสสถานที่ผ่านพิธีการ
- ข้อมูลรหัสสถิติพิกัดศุลกากร
- ข้อมูลรหัสสถานที่รับบรรทุก/ตัดบัญชีสินค้า
- ข้อมูลรหัสสถานที่ตรวจปล่อย
- ข้อมูลเวลา
- ข้อมูลGoldCard

Selected

< Back Next > Options... Finish Cancel Help



Window

Thai Customs Department Application



ระบบงาน บนเครื่อง Sun Fire 12K Server

*

กรณีเปิดหน้าจอ แล้วมีหน้าต่างสีดำนขึ้นมา ห้ามปิดหน้าต่างสีดำ
ให้รอจนกว่าจะปิดไปเอง

ประกาศ

มีปัญหา หรือข้อสงสัยเกี่ยวกับระบบงาน

โปรดติดต่อ Support Desk กรมศุลกากร

โทร 0-2667-7310 ถึง 9 หรือ โทร 0-2350-1000 ถึง 9

Environment **Production**

Location

PID number **180015**

Good morning

Please enter

Usercode

Password

OK

Cancel

HCE SECURITY

ครั้งแรกที่เข้าสู่ระบบงานให้ใช้ UserCode และ Password
เหมือนกับระบบงานเดิม (หน้าจอชญา)
กรณีที่มีการขอ Reset Password
ให้ใช้ Password เหมือนกับ Usercode
ท่านกำลังอยู่ภายใต้ระบบ Production

ACTIVE

DCPRD

Profile Number: 600924 Type SL Priority R Security Code U

Created/Chngd By: 100578 - อภิลักษณ์ นิ่มศิริ Phone 02 2498698

Notify Person คณะกรรมการบริหารความเสี่ยง Phone2

Selection % 1

Date Start 4042549 Finish 28122551 or Duration (Days) 999

Created Date 19072545 Created Time 15223414

Region 12000201 Authorise Y

Routing Msg

Profile Narrative ให้เปิดตรวจและประเมินอาคารและอุปกรณ์ประเมินที่เกี่ยวของต่อไป

Random physical inspection 1%

Display	Create	Amend	Criteria	Authorise
Activate	Deactivate	Clear	Cancel	Exit

600924

DCPRD

	CONDITION	OPEN	FIELD	OPER	VALUE	OPER	VALUE2	CLOSE
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2	AND	<input type="text" value=""/>	<@ITNO@>	=	1	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
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Gold card privilege

Create/Change

Validate

Exit

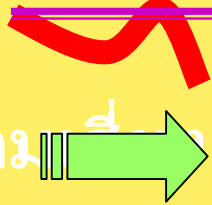


Can Do First

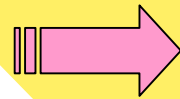
Risk Management
การบริหารความเสี่ยง



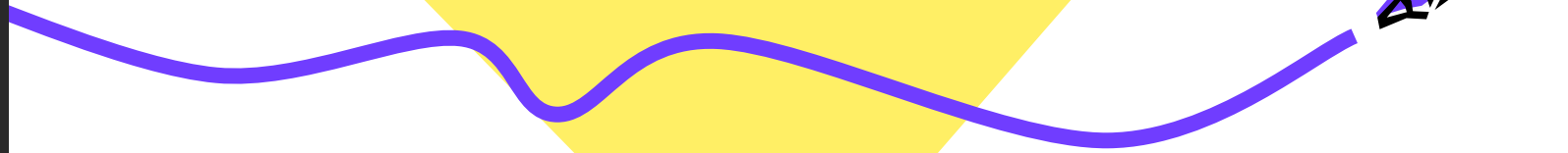
Risk Assessment



• Green Line



• Red Line



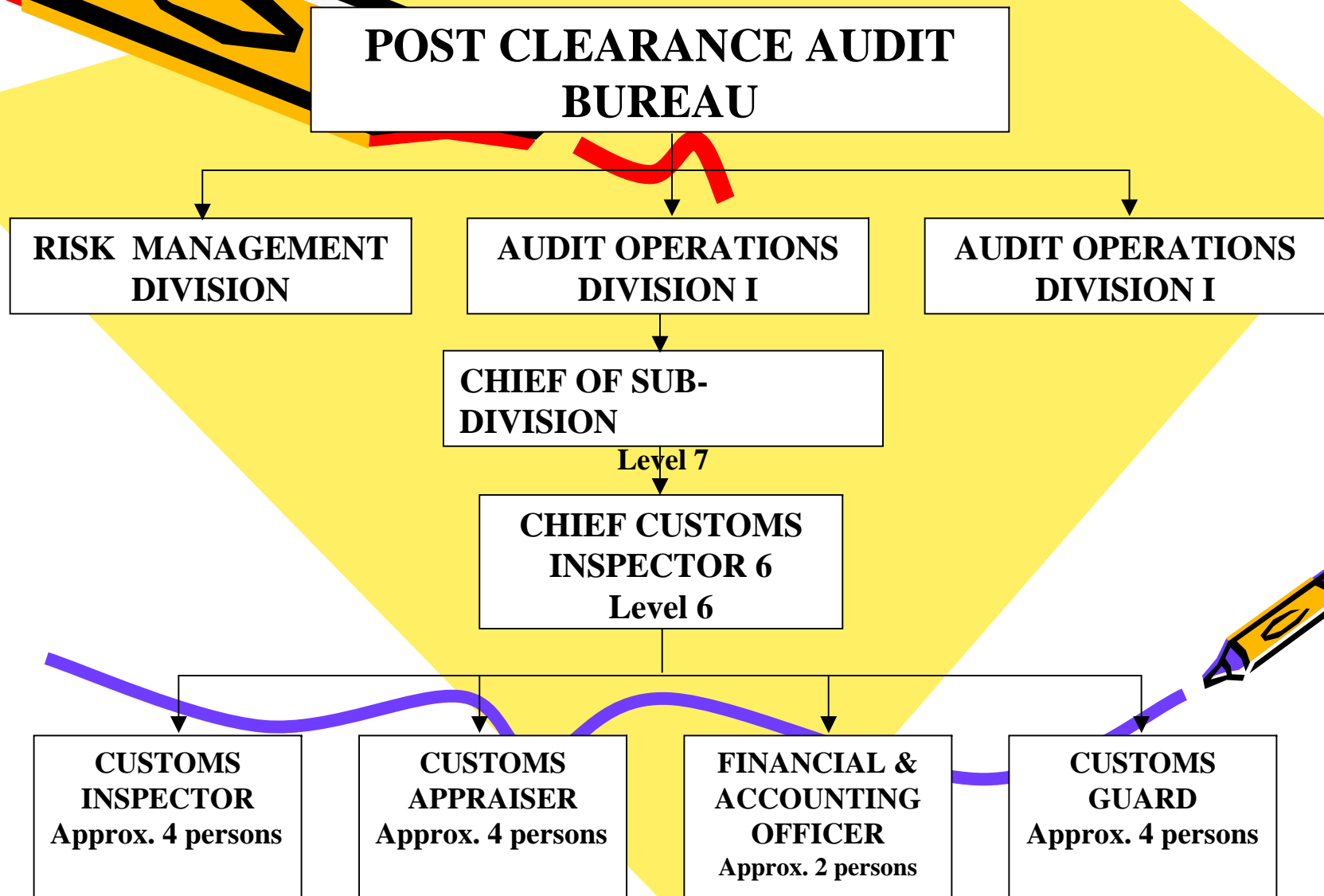
Risk Management



**Post Clearance
Audit
By**

**Post Clearance Audit
Bureau**

ORGANIZATION CHART



Implementation of Post Clearance Audit

- The Royal Thai Customs Department has implemented PCA since 1980 for privileged importers & exporters (bonded warehouse, EPZ, etc.)
- Prior to the year 2000, the authority to audit was given by the criminal law
- After the year 2000, Customs law was amended to authorize the Customs officer to conduct an audit at premises of importers & exporters or related parties.

POST CLEARANCE AUDIT

IS A CONTROL PROCEDURE CONDUCTED AFTER RELEASE OF GOODS, BY WHICH CUSTOMS SATISFIES THEMSELVES AS TO THE ACCURACY AND AUTHENTICITY OF DECLARATION THROUGH THE EXAMINATION OF RELEVANT BOOKS, RECORDS, BUSINESS SYSTEMS AND COMMERCIAL DATA HELD BY PERSONS CONCERNED.

PROMOTION OF COMPLIANCE/BENEFITS

- SECURE PROPER TAXATION
- BE AN EFFECTIVE MEASURE FOR GATT VALUATION
- ENSURE COMPLIANCE
- CONTRIBUTE TO TRADE FACILITATION
- GAIN EFFICIENCY AND EFFECTIVENESS ON CUSTOMS SERVICES

COMMERCIAL FRAUD

- TECHNICAL SMUGGLING
- EVADE TO PAY DUTY AND FEE
- EVADE ANY RESTRICTION OR PROHIBITION
- RECEIVE ANY BENEFIT WITHOUT RIGHTS

COMMERCIAL FRAUD

(CONTINUED)

- **UNDER-VALUED DECLARATION**
- **OVER-VALUED DECLARATION**
- **MISDECLARATIONS TO EVADE ANY RESTRICTION**
- **MISCLASSIFICATION**
- **ETC.**

Most Types of illegal/commercial fraud

1. Under-valued Declaration
2. Misclassification
3. False description
4. Smuggling

HOW POST CLEARANCE AUDIT WORKS



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ESSENTIAL ELEMENTS

- LEGISLATION
- TEAM WORK
- PCA/AUDIT METHODOLOGY
- TRAINING



LEGISLATION

- **CUSTOMS ACT B.E. 2543 (2000)**
- **CUSTOMS REGULATIONS**
- **CUSTOMS NOTIFICATIONS**

CUSTOMS ACT : No.17, B.E. 2543 (2000)

- AUTHORIZE THE CUSTOMS OFFICERS TO CONDUCT AN AUDIT AT THE PREMISES OF THE IMPORTERS/EXPORTERS AND OTHERS
- DO NOT REQUIRE A SEARCH WARRANT
- REQUIRES CUSTOMS REGULATIONS
- IMPOSE PENALTIES TO THE OFFENDERS, OBSTRUCTERS

CUSTOMS REGULATIONS

- DETERMINE AUDIT PROCESS & METHODOLOGY
- REQUIRES PRIOR NOTIFICATION
- DETERMINE AUDIT PERIOD-10 DAYS (EXTENDABLE TO 30 DAYS)

CUSTOMS NOTIFICATIONS

- REQUIRES IMPORTERS/EXPORTERS & RELATED PARTIES TO KEEP BOOKS & RECORDS FOR AT LEAST 5 YEARS
- DETERMINE TYPES OF BOOKS AND RECORDS TO BE RETAINED

“Teamwork”

POST CLEARANCE AUDIT BUREAU

RISK MANAGEMENT DIVISION

AUDIT OPERATIONS DIVISION I

AUDIT OPERATIONS DIVISION I

CHIEF OF SUB-DIVISION

Level 7

CHIEF CUSTOMS INSPECTOR 6
Level 6

CUSTOMS INSPECTOR
Approx. 4 persons

CUSTOMS APPRAISER
Approx. 4 persons

FINANCIAL & ACCOUNTING OFFICER
Approx. 2 persons

CUSTOMS GUARD
Approx. 4 persons

AUDIT METHODOLOGY

- COLLECTING INFORMATION
- SELECTING TARGETS
- AUDITING
- IF FOUND OFFENSES, TAKING LEGAL PROCEEDING AND/OR SETTLEMENT.

TRAINING

- AUDITING TECHNIQUES
- RISK ASSESSMENT AND TARGETING
- GATT VALUATION
- TARIFF CLASSIFICATION
- ADVANCE AUDIT TECHNIQUE



Have a nice
trip and
please visit
Thailand
again and
again

Q&A

